Government do not consider it necessary to grant any subsistence allowance to the settlers as they are earning high wages in the Iron Works for fuel cutting.

4. Government do not also consider it necessary to charge the Forest Department with any upset price for the lands. The Revenue Commissioner is requested to arrange for the transfer of the lands referred to in the appended list to the Forest Department for grant to the settlers. If at the end of 5 years, the settlement does not thrive, the land will revert to the Revenue Department.

5. The selection of sites for dwelling houses will, as suggested by the Revenue Commissioner, be subject to the approval of the Deputy Commissioner, Kadur District.

6. The Conservator is requested to intimate the number of families he expects to settle and to point out the source in the budget of his Department for the current year from which he proposes to meet the expenditure involved.

C. RANGANATHA RAO SAHIB,
Secretary to Government,
Revenue Department.

Statement showing the details of acreage of waste unoccupied lands available for cultivation in Kabla, Hoskoppa and Koligode, Narasimharajapura Sub-Taluk.

Block	Dry				Wet			
	S. No.	Acreage		Assessment	Acreage		Assessment	
		A.	G.	Rs.	A.	G.	Rs.	
Kabla ..	40	4	10	....	6	13	.....	
	41	..	..	....	1	31	4 8 0	
	42	3	8	2 8 0	...	..	....	
	48	4	17	3 8 9	...	..	....	
	64	...	..	.....	4	5	11 0 0	
	66	..	..	.....	3	9	7 8 0	
	72	5	32	4 0 0	..	..	....	
	74	22	8	17 0 0	..	..	....	
Total ..	....	41	15	....	16	18	....	
Hoskoppa ..	75	9	20	7 8 0	..	..	.....	
	76	..	..	....	11	8	36 0 0	
	77	..	..	....	11	1	28 0 0	
	78	0	8	....	9	6	13 0 0	
	79	..	..	....	8	4	16 0 0	
	80	..	..	....	12	4	31 0 0	
	82	..	..	....	10	11	26 0 0	
Total ..	.....	9	28	....	61	34	....	
Koligode ..	11	2	30	....	3	22	.....	
	12	..	..	....	2	0	4 0 0	
	14	7	24	6 0 0	..	..	....	
	16	9	34	8 0 0	...	..	....	
	24	..	..	....	8	4	19 0 0	
	25	2	34	2 0 0	..	..	....	
	26	..	..	.....	9	18	24 0 0	
	27	...	..	.....	9	6	23 0 0	
Total ..	.....	23	2	....	32	10	.....	
Grand Total ..	....	74	5	....	110	22	....	

Financial Branch.

READ—

Government Order No. G. 4679-80—Mily. 98-15-13, dated 25th August 1919, directing the formation of a Central Military Accounts Office with a view to the simplification of Regimental Accounts and sanctioning the appointment of an Accounts Assistant to the Chief Commandant of the rank of Assistant Comptroller to attend to all accounts work in the Military Department.

2. Correspondence ending with letter No. C. 204—24-25, dated 7th April 1926, from the Chief Commandant, submitting proposals in regard to the adoption of the Decentralization Scheme as suggested in Mr. K. R. Krishnaswamy Iyengar's note of 14th June 1924.

ORDER NO. FL. 1527-86—G. F. 275-25-2, DATED 21ST AUGUST 1926.

The formation of a Central Military Accounts Office as part of the Chief Commandant's Office under the charge of an Account Officer of the grade of an Assistant Comptroller was sanctioned in 1919 and some improvements in the system of Regimental Accounts and scrutiny of the transactions of the Military Department have also been since effected.

2. The existing procedure under which much of the audit and accounts work of the Military Department is conducted in the Comptroller's Office militates against the effective financial administration of the Department by its head. The organisation within the Department itself of a Financial Branch under a qualified officer who can work as the Financial Adviser of the Chief Commandant, as the Accounting Officer of the Military Department and as the Officer in charge of the internal Audit of all its transactions is a desirable measure of reform. In view of these considerations, Government direct the formation of a Financial Branch within the Military Department with effect from 1st October 1926. The Comptroller and the Chief Commandant are requested to settle before that date all preliminary measures necessary for the conduct by the new Branch of Audit, Accounts and Financial Work of the Military Department.

3. *Establishment.*—As regards the establishment required for the newly formed Branch, the Chief Commandant requests an addition of eight officials and proposes increases of pay to the existing Accounts Staff. Government are not convinced that a separate hand is necessary for each of the following items of work:—

1. Kunigal and Hesserghatta Grass Farms and Stables.
2. Travelling Allowance.
3. Public Works.
4. Military Pensions.
5. Chief Commandant's Office Establishment and Civil Pension.
6. Budget Works.
7. Remount Fund Accounts.

They consider that for the present no additional hands are necessary and direct that the Branch be formed with (1) the existing permanent officials of the Chief Commandant's Office on their present pay, (2) such temporary hands as can be entertained within the lumpsum provision of Rs. 2,500 allowed for temporary establishment in the current year's Budget and (3) one official to be transferred from the Comptroller's Office. The question of revising the pay of the permanent staff, of making the whole or part of the temporary establishment permanent and of sanctioning additional hands if necessary may be considered after the Branch has been at work for about six months.

4. *Work to be defined.*—The Chief Commandant and the Comptroller are requested to see that the details of audit, accounts and inspection work to be performed in respect of the different classes of transactions are clearly defined.

5. *General plan of decentralization.*—(*a*) The Accounts and Audit Sections of the newly formed Branch should be independent of each other.

(*b*) The Financial Branch of the Military Department will be placed under an officer of the Accounts Department who will work as an Assistant to the Chief Commandant.

His duties will be broadly classified under the following heads :—

(i) Financial Adviser to the Chief Commandant, Accounting Officer of the Military Department and Officer in charge of internal Audit of the financial transactions of the Department.

(ii) In all matters relating to audit and accounts, the Officer in charge of the Financial Branch should be guided by the instructions issued by the Comptroller. If cases arise in which the Chief Commandant does not accept the opinion of the Financial Assistant he will issue written orders which should be carried out by the latter and all instances of this kind should be reported at once to Comptroller for such action as he may consider necessary.

(iii) The detailed audit of all kinds of expenditure of the department will be conducted in the Financial Branch instead of as hitherto in the Comptroller's Office. The audit of receipts of the Department should form part of the normal work of the Branch. The system of audit of the several classes of payment and receipts should be on the lines settled by the Comptroller, keeping in view the requirements of the Department. An effective control over the stock transactions of the department is essential.

(*c*) Arrangements will be made for submission by Treasuries to the Financial Branch of the Military Department all paid Military cheques and bills. Particular care should be taken for the safe custody of bills and vouchers while under audit as also after audit.

(*d*) The Financial Assistant to the Chief Commandant should submit monthly to the Comptroller an audited account of the receipts and expenditure of the Department and also such other accounts and returns as the Comptroller may require.

(*e*) All the bills which under the rules of the Department are submitted to the Chief Commandant for sanction or countersignature and such other claims as may be specially prescribed hereafter should be subjected to preaudit.

(*f*) The Comptroller should arrange for the examination of the accounts and audit work of the Financial Branch of the Department at least once a year. His examinations should keep the following objects in view :—

(i) A general scrutiny to see that the work is properly performed.

(ii) A special scrutiny to see that the scheme of appropriations is adhered to and that the points to be noticed in the audit and appropriation reports are brought to his notice by the Financial Assistant.

If for any reasons, the examination of the accounts kept in the subordinate offices is considered necessary, the Comptroller will arrange to have it made by his inspecting staff.

The inspection by the Local Audit Staff of the offices noted in the margin will as already ordered in Government Order of 11th March 1926 cease after 1st October 1926. The Financial Assistant should arrange for the proper audit and inspection of accounts of these offices.

1. Military Funds.
2. Military Stores.
3. Infantry Office, Bangalore.
4. Infantry Office, Shimoga.
5. Do Mysore.
6. Imperial Service Regiment.
7. Imperial Service Transport Corps.
8. Mysore Horse.
9. Kunigal Stud Farm.
10. Hessarghatta Grass Farm.
11. Government Stables and Carriage Factory.

B. SRINIVAS IYENGAR,
Financial Secretary to Government.